

**** NON - DEPARTMENTAL ****
Functional Area Summary by Agency

	2002 Actual	2003 Adopted Budget(f)	2003 Estimate	2004 Budget	Change from 2003 Adopted Budget	
					\$	%
* TOTAL NON - DEPARTMENTAL *						
Expenditures (a,f)	\$5,711,699	\$6,411,989	\$5,193,269	\$7,090,465	\$678,476	10.6%
Revenues (b,c)	\$6,525,336	\$4,760,211	\$3,804,316	\$5,722,115	\$961,904	20.2%
Operating Income/(Loss) (d)	(\$714,519)	(\$725,000)	(\$709,428)	(\$599,000)	\$126,000	-17.4%
Tax Levy (e)	(\$813,637)	\$1,651,778	\$1,388,953	\$1,368,350	(\$283,428)	-17.2%

BREAKDOWN BY FUND

GENERAL						
Expenditures (f)	\$2,723,929	\$1,942,328	\$1,795,075	\$2,716,370	\$774,042	39.9%
Revenues (b,f)	\$4,427,085	\$1,465,550	\$1,465,550	\$2,297,020	\$831,470	56.7%
Tax Levy (b,e)	(\$1,703,156)	\$476,778	\$329,525	\$419,350	(\$57,428)	-12.0%
END USER TECHNOLOGY FUND						
Expenditures (a)	\$2,812,770	\$3,119,661	\$3,048,194	\$3,024,095	(\$95,566)	-3.1%
Revenues (b,c)	\$2,098,251	\$2,394,661	\$2,338,766	\$2,425,095	\$30,434	1.3%
Operating Income/(Loss) (d)	(\$714,519)	(\$725,000)	(\$709,428)	(\$599,000)	\$126,000	17.4%
Tax Levy (e)	\$714,519	\$725,000	\$709,428	\$599,000	(\$126,000)	-17.4%
CONTINGENCY						
Expenditures	\$175,000	\$1,350,000	\$350,000	\$1,350,000	\$0	0.0%
Revenues (b)	\$0	\$900,000	\$0	\$1,000,000	\$100,000	11.1%
Tax Levy (e)	\$175,000	\$450,000	\$350,000	\$350,000	(\$100,000)	-22.2%

- (a) To conform with financial accounting standards for proprietary funds, total 2004 expenditures exclude capitalized fixed asset purchases as follows: End User Technology Fund, \$344,980. Total 2003 expenditures exclude capitalized fixed asset purchases as follows: End User Technology Fund, \$421,428.
- (b) Revenue budget for 2004 includes General fund balance appropriations totaling \$2,525,767 as follows: General: \$1,278,500 (of which \$234,500 is from tax incremental finance district refunds); End User Technology Fund: \$247,267; and Contingency Fund: \$1,000,000. Revenue budget for 2003 includes General fund balance appropriations totaling \$1,726,983 as follows: General: \$261,300 (of which \$54,300 is from tax incremental finance district refunds); End User Technology Fund: \$565,683; and Contingency Fund \$900,000.
- (c) Revenue Budget includes End User Technology Fund Balance of \$262,472 for 2002, \$0 for 2003 and \$0 for 2004.
- (d) Operating Income/(Loss) represents revenues minus expenditures funded by planned use of fund balance in the End User Technology Fund.
- (e) Tax Levy shown for 2002 represents actual expenditures less revenues. For comparison purposes, the 2002 adopted tax levy is as follows: General Fund -- \$213,073; End User Technology Fund (net) -- \$735,000; and Contingency Fund -- \$350,000.
- (f) The 2003 Adopted Budget has been restated for consistency to reflect the transfer of \$225,000 of expenditure authority and tax levy from Public Works - General to Non-Departmental - General

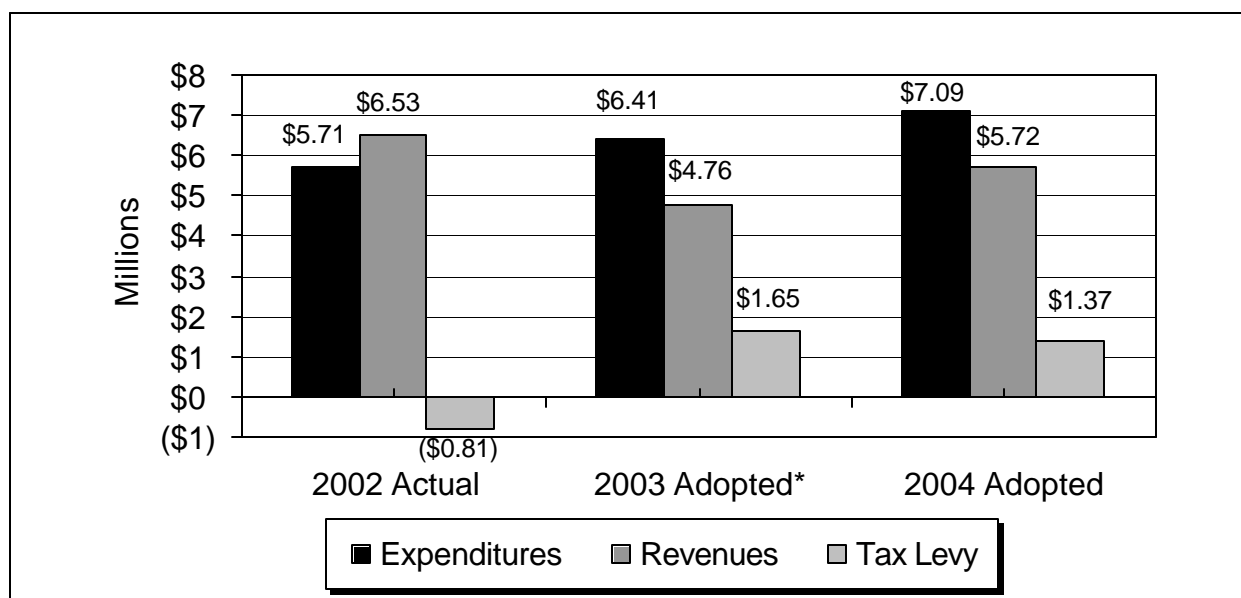
NON-DEPARTMENTAL

Functional Area Budget Highlights

The Non-Departmental Functional area includes three budgets not directly associated with, or controlled by, a specific county department. The **Non-Departmental General Fund** provides for a wide variety of purposes not directly attributable to specific departmental operating budgets. Some of the most significant items include: complying with certain Federal and State mandated requirements such as addressing Environmental Protection Agency (EPA)/Department of Natural Resources (DNR) underground storage tank requirements, The Americans with Disabilities Act (ADA), and the Clean Air Act; membership in the Southeastern Wisconsin Planning Commission; payment of special assessments on county properties; and receipt of State shared revenues. The **End User Technology Fund** was established to finance certain necessary and justified computer repairs, maintenance contracts, replacements, end user help desk support, and network infrastructure. The **Contingency Fund** provides funds to respond to emergency situations and issues that could not be anticipated during the budget review process.

SUMMARY

The 2004 expenditure budget for this functional area totals \$7,090,465 after adjustments to exclude proprietary fund capitalized fixed asset items, an increase of \$678,476 or 10.6% from the 2003 adopted budget*. Budgeted revenues total \$5,722,115, an increase of \$961,904 or 20.2% from the 2003 adopted budget. The tax levy necessary to fund this functional area totals \$1,368,350, an decrease of \$283,428 or 17.2% from the 2003 budget.



* The 2003 Budget has been restated for consistency to reflect the transfer of expenditure authority and tax levy from Public Works-General Fund.

Significant program and funding changes from the 2003 budget include:

- Provide first-year partial funding for a cooperative effort with the City of Waukesha Fire Department to provide a Countywide Hazardous Materials Response Team.
 - The amount in the operating budget for State shared revenue for 2004 decreases by \$224,650 or 21.7%.
 - Tax Incremental Financing District (TID's), dissolved in prior years, returns \$234,500 of County levy used to lower the County tax levy for 2004 budget purposes versus \$54,300 in the 2003 budget.
 - The **End User Technology Fund** includes the replacement of 238 personal computers and 15 peripheral devices and is increasing the phase-in departmental funding from 59% in 2003 to 71% in 2004.
 - **Contingency** Fund expenditures and revenue remain at the 2003 budget level of \$1,350,000. Funding includes General Fund balance appropriation of \$1,000,000 and \$350,000 of tax levy, a \$100,000 tax levy reduction.
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**BUDGETED POSITIONS 2002-2004
SUMMARY BY AGENCY AND FUND**

NON DEPARTMENTAL

<u>Agency</u>	<u>Fund</u>	<u>2002 Year End</u>	<u>2003 Adopted Budget</u>	<u>2003 Modified Budget</u>	<u>2004 Budget</u>	<u>03-04 Change</u>
NON DEPARTMENTAL	End User Tech. Fund	9.00	9.00	10.00	10.00	0.00
Extra Help		5.25	4.72	4.72	5.10	0.38
Overtime		0.08	0.00	0.00	0.00	0.00
TOTAL NON-DEPARTMENTAL		14.33	13.72	14.72	15.10	0.38

2004 BUDGET ACTIONS

End User Tech Fund Increase Extra Help 0.38FTE

2003 CURRENT YEAR ACTIONS

End User Tech Fund Create 1.00FTE Senior Information Systems Professional

**Enrolled
Ord. #
158-019**

For additional detail see the Budgeted Position Summary included within the Stats and Trends Section of the Budget Book.

General Fund**Non-Departmental****Mission/
Summary****Mission**

This agency is established to account for those revenue and expenditure transactions that are not directly associated with or controlled by a specific departmental operating budget. This budget also serves as a vehicle for one-time or short-term (less than five years) program appropriations.

Activities:

This budget is the custodial responsibility of the Department of Administration. Items included are state shared revenue, workers' compensation, unemployment compensation, non-benefit insurance premiums for general government administration, general feasibility studies, funding of the retirement and sick leave reserve, and certain special local property assessments of county owned land, funding to comply with certain Federal/State mandate requirements, funding for the County's membership in the Regional Planning Commission (SEWRPC) and funding for loss control and safety requirements which cannot be anticipated in County facilities and programs, building and capital grant funding to the Waukesha County Historical Society, and a Hazardous Material response team grant to the City of Waukesha Fire Department.

Financial Summary

	2002 Actual	2003 Adopted Budget *	2003 Estimate	2004 Budget	Change from 2003 Adopted Budget	
					\$	%
General Fund						
Personnel Costs	\$170,318	\$176,500	\$176,446	\$197,850	\$21,350	12.1%
Operating Expenses	\$2,455,793	\$1,393,100	\$1,503,401	\$2,405,330	\$1,012,230	72.7%
Interdept. Charges	\$97,818	\$98,228	\$90,228	\$81,190	(\$17,038)	-17.3%
Fixed Assets	\$0	\$274,500	\$25,000	\$32,000	(\$242,500)	-88.3%
Total Expenditures	\$2,723,929	\$1,942,328	\$1,795,075	\$2,716,370	\$774,042	39.9%
General Government	\$1,148,639	\$1,033,350	\$1,033,350	\$808,700	(\$224,650)	-21.7%
Fine/Licenses (a)	\$784,326	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$0	\$0	\$0	\$0	\$0	N/A
Interdepartmental (b)	\$93,945	\$150,900	\$150,900	\$189,820	\$38,920	25.8%
Other Revenue (c)	\$2,400,175	\$281,300	\$281,300	\$1,298,500	\$1,017,200	361.6%
Total Revenues (d)	\$4,427,085	\$1,465,550	\$1,465,550	\$2,297,020	\$831,470	56.7%
Tax Levy	(\$1,703,156)	\$476,778	\$329,525	\$419,350	(\$57,428)	-12.0%

Position Summary (FTE)

No positions are budgeted in this fund.

* The 2003 Budget is restated (increased) for comparative purposes to reflect \$225,000 tax levy and expenditure to the Waukesha County Historical Society originally budgeted for a capital improvement grant in the Public Works – General Fund.

- (a) Fines / License in 2002 includes jail assessment revenue that is reserved to fund jail capital or debt borrowing jail-related projects, which is budgeted for in future years.
- (b) Interdepartmental Revenue (i.e. interest payments received on General Fund loans made to proprietary funds) consists of various funding sources.
- (c) Other revenue for 2004 includes General Fund balance appropriation of \$234,500 for funds received in 2003 from Muskego TIFs, \$312,000 for Waukesha County Historical Society payments, a \$140,000 grant for a countywide Haz-Mat Response Team, and \$580,000 to fund County Employee Retiree health premiums in excess of the regular employee increase. Other revenue for 2003 includes General Fund balance appropriations of \$54,300 for funds received in 2002 from Mukwonago TIF #1 and \$195,000 for the capital grant to the Waukesha Co. Historical Society. Each year includes \$12,000 for reserve for cafeteria equipment.
- (d) Total 2002 revenues exceeded budget due to \$784,326 in jail assessment revenues that are not budgeted in but are reserved upon receipt for future (jail capital and / or related debt service) use and \$840,584 of liability balance adjustments (reductions) based on Wisconsin Act 11 provisions (1999 State pension adjustments).

2004 Specific Activities and Purpose:

1. Budgeting for health insurance consulting (actuary health management services) with funding provided from the Health Insurance Reserve Fund. Prior to 2003, this charge was unbudgeted, but provided for from health insurance reserves.
2. Provide first-year funding for a cooperative effort with the City of Waukesha – Fire Department for a Hazardous Materials response team to respond to countywide incidents and will seek grant funding during 2004 for the continuation in 2005.
3. Continue to maintain an account to fund retirement and sick leave payouts in administrative and small departments. Large service departments provide for this cost in their respective budgets.
4. Fund non-represented employee incentive payment for those who have maximized their sick leave accrual in prior year (Enrolled Ordinance 155-092).
5. Continue to support Waukesha County Economic Development Corporation (WCEDC) and activity related to economic development, planning, and promotion.
6. Work with Waukesha Area Convention and Visitors Bureau to enhance and expand tourism of Waukesha County.
7. Continue to plan, coordinate and implement improvements to county owned land and buildings to address impacts of the American with Disabilities Act (ADA) and to address security and safety issues on County properties, particularly critical issues identified during the budget year.
8. Continue to provide funding for the County's share of the Southeastern Wisconsin Regional Planning Commission which provides regional planning including: land use; transportation; water quality; flood-land management; and planned research for the seven counties in southeastern Wisconsin.
9. Provide funding for Business Continuation Planning and implementation during 2003-2004, including funding for Health Insurance Portability and Accountability Act charges.
10. Continue to provide funding for special consulting studies identified during the year.
11. Provide building operations and capital grants to the Waukesha County Historical Society for renovations of the old courthouse per enrolled resolution 157-004 and enrolled ordinance 157-076 (second year of a ten year obligation). Program operations grant funding of \$215,000 is budgeted in Parks and Land Use.
12. Provide first-time direct subsidy of \$580,000 in 2004 to limit county employee retiree's insurance premium increase to 16.0% (retirees are responsible for 100% of health plan premiums). In 2004, the Labor Relations: Benefit Division will perform a study of alternative plan design options for the Retiree plan with the objective to either reduce or eliminate the retiree subsidy in future years.

NOTE: The consulting actuaries report for the 2004 contribution rates under the self-funded Point-Of-Service health plan recommends a 16.0% rate increase for the active employee group and a 51.9% rate increase for the retiree group. Consistent with past County Board policy to maintain affordable health insurance rates for retirees, the County will limit the premium increase to 16.0% in the retiree plan, the same level of premium increase as the active employee plan. This will be funded with \$580,000 of General Fund balance. In the past, these increases have been included in the overall rates for all employee premiums.

13. Use \$26,300 of Waukesha County funds previously paid as capital improvement contributions (in 1994) to the Wisconsin River Rail Transit Commission (WRRTC) (currently held by the WRRTC) as the County's portion for its 2004 contribution for the Wisconsin & Southern Railroad 3-5-7 year (upgrade) plan, contingent upon the 14 current participating counties financial participation at the requested level.

Note: This 2004 contribution would represent the first year of a ten-year 3-5-7 Wisconsin & Southern Railroad plan commitment. Future year maintenance plan as proposed by WRRTC is expected to require additional county tax levy funding of an estimated \$21,000 in 2005, and \$26,300 for 2006 through 2013.

General Fund

Non-Departmental

Program

	<u>2002 Actual</u>	<u>2003 Budget*</u>	<u>2003 Estimate</u>	<u>2004 Budget</u>	<u>Budget Change</u>
Expenditures:					
Section 125 Plan Costs	\$6,176	\$15,900	\$17,000	\$18,000	\$2,100
Unemployment/Retirement/Retention	\$104,418	\$100,000	\$99,000	\$111,000	\$11,000
Non-Rep Vacation Payout / Sick Leave Accumulation	\$59,724	\$60,600	\$60,446	\$68,850	\$8,250
SEWRPC Allocation	\$621,220	\$640,000	\$639,620	\$646,730	\$6,730
Property Tax/Special Assessments	\$33,443	\$60,000	\$35,000	\$60,000	\$0
Wauk Co Econ Dev Corp (WCEDC)	\$85,000	\$85,000	\$85,000	\$85,000	\$0
Waukesha County Tourism Initiative	\$15,000	\$15,000	\$15,000	\$10,000	(\$5,000)
Merchant Card Charges/TYME	\$37,566	\$25,000	\$36,000	\$40,000	\$15,000
Grant Consulting Services	\$10,875	\$10,000	\$10,000	\$10,000	\$0
Consulting Services	\$20,598	\$55,000	\$55,000	\$55,000	\$0
Employment Advertising	\$28,838	\$81,000	\$45,000	\$55,000	(\$26,000)
Loss Control Program/Facilities Security	\$44,389	\$50,000	\$35,000	\$50,000	\$0
Americans with Disabilities Act	\$0	\$30,000	\$30,000	\$30,000	\$0
Business Continuity (d)	\$75,219	\$105,000	\$55,000	\$95,000	(\$10,000)
Countywide Haz-Mat Response Team	\$0	\$0	\$0	\$140,000	\$140,000
Wauk. Co. Hist. Society -Capital/Debt Svc(a)	\$0	\$235,000	\$219,414	\$312,000	\$77,000
Wauk. Co. Hist. Society -Bldg. Operations	\$0	\$225,000	\$225,000	\$213,000	(\$12,000)
Retiree Health Ins Premium Cost	\$0	\$0	\$0	\$580,000	\$580,000
Health Insurance Consulting	\$0	\$31,000	\$31,000	\$30,000	(\$1,000)
Work Comp/Liab/Casualty/Other Ins	\$70,768	\$66,228	\$66,228	\$56,190	(\$10,038)
Printing inc. Budget Books & CAFR	\$12,050	\$17,000	\$12,767	\$15,000	(\$2,000)
Microfilming / Imaging	\$15,000	\$15,000	\$15,000	\$15,000	\$0
Reserve for Cafeteria Equipment	\$0	\$12,000	\$0	\$12,000	\$0
Other Operating	\$5,805	\$8,600	\$8,600	\$8,600	\$0
Local D.A.R.E. Grant Funding	\$127,840	\$0	\$0	\$0	\$0
Health Insurance Reserves	\$1,350,000	\$0	\$0	\$0	\$0
Total	\$2,723,929	\$1,942,328	\$1,795,075	\$2,716,370	\$774,042
Revenue:					
State Shared Revenues	\$1,127,694	\$1,033,350	\$1,033,350	\$808,700	(\$224,650)
Fund Balance Appropriation (a) (b)	\$1,514,500	\$261,300	\$261,300	\$1,278,500	\$1,017,200
Other Revenue (c)	\$1,784,891	\$170,900	\$170,900	\$209,820	\$38,920
Total	\$4,427,085	\$1,465,550	\$1,465,550	\$2,297,020	\$831,470

* The 2003 Budget is restated (increased) for comparative purposes to reflect a \$225,000 expenditure and tax levy budget item originally budgeted in the Public Works – General Fund

- (a) Per Enrolled Resolution 157-004 and Enrolled Ordinance 157-076, the county is providing the Waukesha County Historical Society with \$190,000 as a one-time building capital expenditure grant for renovation costs of the Courthouse Annex building and \$122,000 to be used in 2004 towards the City of Waukesha \$900,000 ten-year loan.
- (b) Fund Balance Appropriation for 2004 includes \$234,500 for funds received in 2003 from Muskego TIFs to reduce County tax levy, \$312,000 for Waukesha County Historical Society payments, \$140,000 for a Countywide Haz-Mat Response Team Operations Grant, and \$580,000 to fund County Employee Retiree health premiums in excess of the regular employee increase. Other revenue for 2003 includes fund balance appropriations of \$54,300 for funds received in 2002 from Mukwonago TIF #1 and \$195,000 for the capital grant to the Waukesha Co. Historical Society. Each year includes \$12,000 for reserve for cafeteria equipment.
- (c) Other Revenue includes general fund loan repayment interest expense from proprietary funds (\$159,800 in 2004, \$119,900 in 2003), other miscellaneous revenue (i.e. jury duty reimbursement, witness fees, uncashed refunds and checks), and gains on sale of capital assets. Actual 2002 includes \$784,326 in jail assessment fees, which are budgeted in subsequent years (as general fund balance) for jail capital or debt-related projects in the Capital Projects and Debt-Service budgets, and \$840,584 of liability balance adjustments based on Wisconsin Act 11 provisions (1999 State pension adjustments).
- (d) The 2004 budget includes \$33,000 under Business Continuity for the Health Insurance Portability and Accountability Act (HIPAA) issues.

End User Technology Fund

Non-Departmental

Fund Purpose/ Summary

Fund Purpose

The End User Technology Fund is an Internal Service Fund established to finance the common technology infrastructure for County users. The Fund is managed on a total cost of ownership basis, and is designed to identify the services provided and resources required by the Information Systems Division to support automation in the user departments. This support includes replacement and maintenance of personal computers and printers, software licensing and support, help desk and training, maintenance of County network hardware and software, backup and recovery functions and other costs related to making technology available to users. This fund also finances the replacement of office copiers. The costs incurred by the fund are charged back to the user departments based on the number of workstations and an assessment of the level of support needed.

Financial Summary

	2002 Actual	2003 Adopted Budget	2003 Estimate	2004 Budget	Change from 2003 Adopted Budget	
					\$	%
End User Technology Fund						
Personnel Costs	\$752,980	\$757,355	\$746,901	\$851,831	\$94,476	12.5%
Operating Expenses	\$2,053,981	\$2,337,106	\$2,292,941	\$2,153,264	(\$183,842)	-7.9%
Interdept. Charges	\$5,809	\$25,200	\$8,352	\$19,000	(\$6,200)	-24.6%
Fixed Assets (Memo) (a)	\$343,367	\$421,428	\$414,290	\$344,980	(\$76,448)	-18.1%
Total Expenditures (a)	\$2,812,770	\$3,119,661	\$3,048,194	\$3,024,095	(\$95,566)	-3.1%
Interdepartmental (b)	\$1,349,776	\$1,828,978	\$1,859,346	\$2,177,828	\$348,850	19.1%
Other Revenue (c)	\$748,475	\$565,683	\$479,420	\$247,267	(\$318,416)	-56.3%
Total Revenues	\$2,098,251	\$2,394,661	\$2,338,766	\$2,425,095	\$30,434	1.3%
Operating Income/(Loss)	(\$714,519)	(\$725,000)	(\$709,428)	(\$599,000)	\$126,000	17.4%
Tax Levy (d)	\$714,519	\$725,000	\$709,428	\$599,000	(\$126,000)	-17.4%

Position Summary (FTE)

Regular Positions (e)	9.00	9.00	10.00	10.00	1.00
Extra Help	5.25	4.72	4.37	5.10	0.38
Overtime	0.08	0.00	0.00	0.00	0.00
Total	14.33	13.72	14.37	15.10	1.38

- (a) Total expenditures and net operating income exclude fixed assets to conform with financial accounting standards. Fixed asset purchases in the department operating request will be funded by operating revenues, tax levy and General Fund balance.
- (b) Interdepartmental revenues related to the total cost of ownership charges are being phased in over time to departmental users that may be funded by a combination of revenue sources including tax levy.
- (c) Other revenue includes General Fund balance appropriation of \$1,000,000 in 2002, \$565,683 in 2003, and \$247,267 in 2004 to establish retained earnings to accommodate replacement and maintenance of systems originally funded in capital projects. Other revenue also includes End User Technology Fund balance of \$262,472 in 2002, and \$0 in 2003 and 2004.
- (d) Tax levy within the End User Technology program provides initial funding of the plan for the difference between expenditures and revenues (2002 tax levy: \$735,000).
- (e) Enrolled Ordinance 158-019 created a Senior Information Systems Professional position in 2003 to support the Communications Center operations.

Departmental Objectives

1. Continue to reduce seed funding in the End User Technology Fund while continuing to fund the phase-in of charges into user departmental budgets (71% in 2004).
2. Manage expenditure growth to no more than 3% per year (actual 4.4% reduction in the 2004 budget) in the Computer program.
3. Explore and evaluate the expansion of the CITRIX server (mainframe) environment to significantly more users. This could significantly reduce EUTF costs (based on non-personal computer machines), resulting in reduced charge-back costs to departments migrating to this environment.
4. Evaluate the expansion of the usage of the Storage Area Network environment to reduce storage requirements and reduce replacement server costs funded by EUTF.

Major Departmental Strategic Achievements from 7/01/02 to 6/30/03

1. Monitored the Computer/Copier Replacement Plan to ensure that department/division user requirements are met.
 2. Provided education on End User Technology Fund operations and procedures to user departments and County Board members for better understanding of the fund's purpose and process in order to have stakeholders provide suggestions and feedback to improve operations.
 3. Continued to review operations to maintain plan of charging departments the full cost of operations by January 1, 2006.
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Program Description

This program area provides for the financing of computer equipment repairs, maintenance, countywide software upgrades and replacements, internet and personal computer help desk support, and information systems infrastructure.

	2002 Actual	2003 Budget	2003 Estimate	2004 Budget	Budget Change
Staffing (FTE)	14.33	13.72	14.37	15.10	1.38
Personnel Costs	\$752,980	\$757,355	\$746,901	\$851,831	\$94,476
Operating Expenses	\$1,980,336	\$2,275,059	\$2,209,775	\$2,053,352	(\$221,707)
Interdept. Charges	\$5,809	\$25,200	\$8,352	\$19,000	(\$6,200)
Fixed Assets (Memo) (a)	\$313,146	\$338,000	\$338,000	\$314,500	(\$23,500)
Total Expenditures: (a)	\$2,739,125	\$3,057,614	\$2,965,028	\$2,924,183	(\$133,431)
General Government	\$0	\$0	\$0	\$0	\$0
Interdepartmental (b)	\$1,245,681	\$1,766,931	\$1,760,608	\$2,077,916	\$310,985
Other Revenue (c)	\$758,444	\$565,683	\$479,420	\$247,267	(\$318,416)
Total Revenues:	\$2,004,125	\$2,332,614	\$2,240,028	\$2,325,183	(\$7,431)
Operating Income/(Loss)	(\$735,000)	(\$725,000)	(\$725,000)	(\$599,000)	\$126,000
Tax Levy (d)	\$735,000	\$725,000	\$725,000	\$599,000	(\$126,000)

- (a) Total expenditures and net operating income exclude fixed assets to conform to financial accounting standards. Fixed asset purchases in the departments operating request will be funded by operating revenues, tax levy and General Fund balance.
- (b) Interdepartmental revenues related to the total cost of ownership charges are being phased in over time to departmental users, which may be funded by a combination of revenue sources including tax levy.
- (c) Other revenue includes General Fund balance appropriation of \$1,000,000 in 2002, \$565,683 in 2003, and \$247,267 in 2004 to establish retained earnings to accommodate replacement and maintenance of systems originally funded in capital projects. Other revenue also includes End User Technology Fund balance of \$262,472 in 2002 and \$0 in 2003 and 2004.
- (d) Tax levy within the End User Technology program provides initial funding of the plan.



Program Highlights

Budget year 2004 is the fourth year of budgeting under the Total Cost of Ownership (TCO) concept. Charges to user departments in 2004 are approximately 71% of total costs. Departments received additional tax levy support for the phase-in increase in charges that were more than a 3% increase from department's 2003 charges.

Budgeted personnel costs increase from a 1.00 FTE creation of a Senior Information Systems Professional (Enr. Ord. 158-019) at a cost of \$73,500 to support the new Communications Center operations, Computer Aided Dispatch, and Records Management Systems. Personnel costs also increase for the use of additional extra help of 0.38FTE or \$8,700 and are partially offset by an under filling of a Web Administrator position by a Senior Web Analyst for a reduction of \$36,000.

Operating Expenses are reduced by \$188,200 for the cost of computers as the per unit cost is decreasing. Depreciation expense is reduced by \$106,600 based on expensing the computers at the time of purchase due to the low cost. Contracted Service is increased \$77,800 based on planned projects in 2004.

Activity The plan is scheduled to replace 238 PC's (including laptops) and 15 peripherals in 2004. The plan currently supports 1,016 personal computers and 94 laptop computers.



Year	1998	1999	2000	2001	2002	2003	2004	03-04 Incr./(Decr.)
PC	61	118	173	333	311	340	238	(102)
Peripherals	74	44	10	17	40	20	15	(5)

Copier

Program Description

This program area provides for the financing of copier equipment replacements in accordance with the replacement plan.

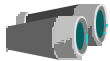


Performance Measures

	2002 Actual	2003 Budget	2003 Estimate	2004 Budget	Budget Change
Percent of Copiers Replaced	19%	21%	26%	21%	0%

Operating Expenses	\$73,645	\$62,047	\$83,166	\$99,912	\$37,865
Fixed Assets (Memo) (a)	\$30,221	\$83,428	\$76,290	\$30,480	(\$52,948)
Total Expenditures	\$73,645	\$62,047	\$83,166	\$99,912	\$37,865
Interdepartmental (b)	\$104,095	\$62,047	\$98,738	\$99,912	\$37,865
Other Revenue (c)	(\$9,969)	\$0	\$0	\$0	\$0
Total Revenues	\$94,126	\$62,047	\$98,738	\$99,912	\$37,865
Operating Income/(Loss) (a)	\$20,481	\$0	\$15,572	\$0	\$0
Tax Levy	\$0	\$0	\$0	\$0	\$0

- (a) Total expenditures and net operating income exclude fixed assets to conform to financial accounting standards. Fixed asset purchases in the departments operating request will be funded by operating revenues, tax levy and General Fund balance.
- (b) Interdepartmental revenues are replacement and maintenance cost chargebacks to departmental users that may be funded by a combination of revenue sources including tax levy.
- (c) Other Revenue reflects the disposal and residual value of previously capitalized assets.



Program Highlights

Operating expense increase reflects small equipment expenditures increase of \$31,100 for copier replacements. The department plans to purchase 12 replacement copiers in 2004 that are expected to be below the County capitalization level of \$5,000. Depreciation expense is also increasing by approximately \$5,000 due to new purchases in 2003, and projected purchases in 2004. The replacement schedule for 2004 proposes to replace 15 copiers, of which 3 could exceed the capitalization level. In 2003, one copier was eliminated in Public Works, and one copier each was added in the District Attorney's, Juvenile Court and Corporation Counsel's - Child Support offices.



Activity

	2002 Actual	2003 Budget	2003 Estimate	2004 Budget	Budget Change
Copier Purchases					
Total Number of Units in Plan	72	72	72	74	2
Units Purchased Annually	14	15	19	15	0

Contingency Fund**Non-Departmental****Program****Mission**

To provide funds only for emergency and other situations which could not be anticipated or adequately planned for during the budget development and review process. In preparing agency budget requests, departments are required to identify all anticipated expenditures for projects and programs. The need for Contingency Fund transfer requests are determined by the County Executive and authorized by the Finance Committee in accordance with statutory authority and the County Board if requests exceed the statutory authority of the Finance Committee.

Financial Summary

	2002 Actual	2003 Adopted Budget	2003 Estimate	2004 Budget	Change from 2003 Adopted Budget	
					\$	%
Contingency Fund						
Personnel Costs	\$0	\$0	\$0	\$0	\$0	N/A
Operating Expenses	\$175,000	\$1,350,000	\$350,000	\$1,350,000	\$0	0.0%
Interdept. Charges	\$0	\$0	\$0	\$0	\$0	N/A
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$175,000	\$1,350,000	\$350,000	\$1,350,000	\$0	0.0%
General Government	\$0	\$0	\$0	\$0	\$0	N/A
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$0	\$0	\$0	\$0	\$0	N/A
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue(a)	\$0	\$900,000	\$0	\$1,000,000	\$100,000	11.1%
Total Revenues	\$0	\$900,000	\$0	\$1,000,000	\$100,000	11.1%
Tax Levy (b)	\$175,000	\$450,000	\$350,000	\$350,000	(\$100,000)	-22.2%

Position Summary (FTE)

No positions are budgeted in this fund.

(a) General Fund Balance appropriation applied to reduce the tax levy.

(b) The 2002 adopted tax levy was \$350,000.